

AKIN GUMP STRAUSS HAUER & FELD LLP 1700 Pacific Avenue, Suite 4100 Dallas, TX 75201 Telephone: 214.969.2800 Facsimile: 214.969.4343 Sarah Link Schultz Michael P. Cooley (MC-1214) <i>Proposed Counsel for Debtors and Debtors-in-Possession</i>	SHACKELFORD MELTON McKINLEY & NORTON LLP 3333 Lee Parkway – Tenth Floor Dallas, TX 75219 Telephone: 214.780.1400 Facsimile: 214.780.1401 Rakhee V. Patel Frances A. Smith <i>Proposed Counsel for Debtors and Debtors-in-Possession</i>
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

J & B Partners Management LLC

Debtors.

Chapter 11

Case No. 15-_____

CORPORATE OWNERSHIP STATEMENT

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1, as made applicable by Federal Rule of Bankruptcy Procedure 1007(a)(1), 100% of the equity interests in J & B Partners Management LLC, are owned by J & B Partners Holding Co., LLC.

Dated: January 5, 2015

By: _____

Name: Joe Vitrano

Title: President